

MAKE ECONOMY DIRECT ISSUE IN NEXT CAMPAIGN

(Continued From First Page.)

ment men to visit the counties and inquire into the efficiency of treasurers, clerks and other officers and see that they are complying with the laws with reference to the listing of property, the collection of fines and other matters affecting the revenues of the Commonwealth.

An increase should be made, says the committee, in the force in the Auditor's office, for the purpose of analysis and study of the figures there accumulated. Further, it would have the appropriation bill printed and in the hands of members of the Legislature at least thirty days before adjournment, and that any increase in an item should be considered and voted on upon its own merits as a separate proposition.

Limit to Taxation.
As to expenditures, the committee is of opinion that no cause, however great or worthy in itself, can justify

the levying of taxation greater than the people can bear or the government provide without utter disregard to the dictates of prudence.

The future welfare of the Commonwealth, it contends, as well as the urgent appeals of enthusiasts, must have consideration. It does not see the wisdom of pinching the vital organs of government to provide money for items, however meritorious, which express the desire to emulate other States perhaps better able to stand the expense.

The committee condemns the practice of allowing departments and institutions to draw their appropriations from the treasury in lump sums, hold them in local banks, draw upon them at will, audit their own vouchers and pay their own bills. Repeating what it said last year, the committee says that each claim for money should be a separate account against the Commonwealth, examined and approved by the Auditor and paid out of the State treasury, where all of the State's money should be kept. It is evident from the committee's remarks on the subject that it regards the borrowing of money to meet running expenses, while institutions had their appropriations partially unexpended, as one of the lesser evils which might result from such a system.

Appended to the committee's report is that of the State Accountant, which goes in detail into the bookkeeping conditions of the several departments at the seat of government.

RECOMMENDS RIGID ECONOMY FOR STATE

Note of Warning Sounded in Auditing Committee's Report—Says Each Account Should Be Separate Claim Against Commonwealth, and Institutions Should Not Draw Their Appropriations in Lump Sums.

The text of the committee's report, which is regarded as one of the most important public documents in recent years, is as follows:

Richmond, December 28, 1910.
His Excellency Wm. Hodges Mann,
Governor of Virginia.

Sir:—In pursuance of the act imposed upon us by the act approved March 17, 1904, and by the act approved March 14, 1910, and by Section 68 of the Constitution, since the report of the auditing committee made under date of November 10, 1909, we have caused the examination of the accounts and affairs of the following departments of the State government: Bureau of Labor and Industrial Statistics, March 1, 1909, to February 28, 1910.

Dairy and Pure Food Department, March 1, 1909, to February 28, 1910.
Department of Agriculture and Immigration, September 30, 1908, to March 31, 1910.

Bureau of Insurance, May 1, 1909, to April 30, 1910.
Board of Pharmacy, June 28, 1908, to March 2, 1910.

The State Library Board, July 1, 1902, to June 30, 1910.
The Secretary of the Commonwealth, October 17, 1909, to September 30, 1910.
The Catawba Sanatorium to August 1, 1910.

The Superintendent of Public Printing, to September 30, 1910.
The State Board of Health, March 1, 1910, to October 31, 1910.

New and uniform systems of accounts have been devised and installed for all of the above and for the following:

The State Auditing Committee, appropriation accounts, Department of Agriculture.

The committee has also required an examination of the reports of receipts and disbursements made to the Auditor

of the various public institutions supported in whole or in part by the State.

The Second Auditor.
The appropriation bill for 1910 and 1911, provided for the Second Auditor an "additional clerk, who shall be an expert bookkeeper, \$1,800. This amount of \$1,800 has been used by the Second Auditor to increase the salaries of two of his clerks \$400 each, and to pay an additional employee, known as a stenographer, a salary of \$1,000. So it appears that instead of an expert bookkeeper, the need for such an employee having been impressed upon the Assembly, the office has employed "a stenographer" and an employee not authorized by law, and has increased the salaries of two clerks whose remuneration is fixed by law (in the appropriation bill). The Second Auditor expresses the view that a proper construction of the language of the appropriation bill would not prohibit him from appointing to this new position some one already employed in his office and making such a rearrangement of the salaries there as the circumstances seemed to require, but from this view the committee is compelled to dissent.

The examination of the Department of Agriculture shows that the vouchers covering the expenditures on account of "institutions," from January to September, 1909, amounting to \$1,705.20, were in some cases removed from the file cases of the department and have never been found; but, fortunately, the Board of Agriculture saw and examined and approved them in October of the same year, and so certified. The file cases are now fitted with a locking device which will prevent a recurrence of this loss.

New Boards Fare Best.
The committee is impressed by the fact that the more recently created departments and boards are far more liberally supported than the older and absolutely essential departments of the



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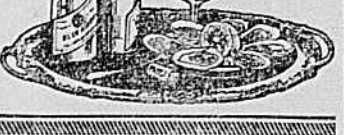
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government, and that this is especially true of those departments which collect their own revenue and disburse it without restraint or limit until the funds are exhausted.

By way of illustration, the committee presents the following comparison: The Auditor's office, charged with the supervision of the entire revenue of the State, and which is supposed to audit the accounts of every department and institution under State control, is limited to the expenditure of its annual appropriation of \$23,530, while other departments, supervising single interests and collecting their own expenses, as revenue, have for their support the following amounts:

Bureau of Insurance, \$23,755.00
Pure Food and Dairy Department, 35,173.00
Department of Agriculture, 50,258.00

And the following departments supported by appropriations: Maintenance of State Library, \$14,850.00
State Board of Health, 22,000.00
Expense account, 22,000.00
Bank Examiner and assistants and expenses, 16,355.00
Corporation Commission, 43,200.00
Aries and expenses, 43,200.00

Pay Claims by Bill.
The committee reiterates the recommendation made by the auditing committee, that no department, board, commission or institution should be allowed to draw "checks" or "orders" for money upon the treasury based upon vouchers retained by them and filed in their offices, but that every claim presented to the Auditor for payment should be accompanied by a bill of materials furnished or services rendered, properly audited and certified by the responsible officers, and subject to the scrutiny of the Auditor or his duly authorized assistants.

The committee recommends the enactment of a law which would require that all receipts for money due the State, issued by any department or officers of the government, shall be valid only when accompanied by a receipt form registered, numbered and issued by the Auditor's office, one copy of the original to go to the party paying, and the other, a carbon copy, to go to the Auditor.

The bill should provide a penalty for using any other form or failing to use the prescribed form, and violation of the statute should be misdemeanor or a felony, as the amount involved might determine.

The date for the commencement of the act should be far enough in the future to enable the Auditor to provide and distribute the forms all over the State.

This plan could be made effective throughout the State, and would apply universally, but as to the officers and departments which are the capital, there is no reason why all payments should not be made directly to the treasury through the Auditor's office.

Auditor Has No Checks.
There is now no check in the Auditor's office on the receipts of the several departments which collect taxes and fees, and which is practically no auditing of the disbursements made from appropriations or from the funds collected by those departments which collect the funds for their own support. There are too many departments practically assessing taxes, handling the cash receipts and reporting in bulk to the Auditor, who, as he has no check upon them, must accept the statements rendered as correct. For instance, the Secretary of the Commonwealth, in any sense, supports or intended to give a financial report collected during the past year \$38,000.

The committee earnestly recommends greater facilities and greatly increased work in the Auditor's office, and that the office may accomplish the ends for which it was created, and may more and more carefully supervise the expenditures everywhere throughout the State government.

The committee recommends that a sufficient appropriation be made to substitute steel furniture for all the wooden fixtures in the office of the Auditor and the Second Auditor and the Treasurer.

As illustrating the practical value of the work of the committee, we mention the fact that, by disputing the ruling of the Auditor and causing the attention of the Legislature to be called to an unexpended balance of \$2,945.33, and there have been other small savings, which, though not in themselves important, indicate that the supervision of the committee is producing results.

Supervise Local Officers.
The State must eventually employ competent men to visit periodically the counties of the State and inquire into the efficiency of treasurers, court clerks and commonwealth's attorneys, and see that they are complying with the laws with reference to the listing of property, the sale and redemption of

delinquent lands, making full and proper returns of court costs and fines, and that other matters affecting the State's revenue and property rights of the people are having prompt and faithful attention.

Other States, larger, richer and more thoroughly organized than this, have been compelled to adopt this method in order to secure full results from their revenue systems.

The committee suggests that those departments which collect and disburse their own receipts be limited to a reasonable amount, fixed by appropriation, and that all their receipts go into the general fund, and that any saving thus secured be applied as far as needed to increasing the efficiency of the supervisory work of the Auditor's office.

Should Guard Revenue.

While the search for "new sources" of revenue proceeds, the committee urges the important work of carefully guarding and wisely expending the already handsome revenue of the State, and here we would remark that the people are those which make the government effective in all its parts. Parsimony in dealing with the essential departments of the government, coupled with generosity of extravagance elsewhere, would be the very essence of governmental folly. The committee, therefore, urges expenditure on those departments which supervise the creation and disbursement of the revenue of the State. It is in this connection and with this view that the committee recommends any necessary increase in the force, the facilities and the cost of the Auditor's office.

An additional reason for increasing the force of the Auditor's office is the fact that there is need for analysis and study of the figures which are accumulated there and great need for such suggestions, forecasts and recommendations as would, coming from that source, influence and guide the Legislature in its efforts to wisely distribute the revenue of the State. At present the Auditor's report is but little more than a mere statement of receipts and disbursements, void of suggestions, estimates, study or recommendations. This, in the face of the fact that this office and the office in charge ought to be the dominating influence in the financial affairs of the State.

Appropriation Bill.

The committee earnestly advises that the State's budget, or appropriation bill, should be reported by full, and placed, in print, in the hands of each member of both branches at least thirty days before adjournment. Further, the committee recommends that the budget so reported shall contain no new appropriations or any increase of the regular items or salaries, and a provision that no new item of appropriation or increase of any item shall become part of the bill unless upon its own merit and apart from any other item it secures the usual constitutional vote.

The committee is reliably informed that in the case of the appropriation bill, the balance of unexpended appropriations have been, for successive years, retained until they assume the character of cumulative balances, and there is an evident purpose to create and hold a cash fund for future disposition of the management. This would be impossible if the recommendations of the committee as to payments from the Auditor's office were put in force. And here it might not be amiss to say that during the present year the State was a borrower, while various institutions, having drawn in cash their appropriations, were carrying balances in bank, and officers in possession of funds, the property of the State, were withholding them in bank or otherwise.

Careful Expenditures.

This committee is of opinion that there is no department or interest of the State government which can honorably, in view of the situation and the outlook, encourage enlargement and increased expenditure as though the mere worthiness of great desirability of improvement could justify expenditures greater than the people can bear or the government provide without ut-

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ter disregard to the dictates of prudence and violation to well understood principles. The future welfare of the Commonwealth, as well as the urgent appeals of enthusiasts, must have consideration. It does not see the wisdom of pinching the vital organs of government to provide money for items, however meritorious, which express the desire to emulate other States perhaps better able to stand the expense.

Right Economy Necessary.

The committee believes that during the year 1911 and in the year following it will be necessary to practice the most rigid economy. Those who advocate great freedom of expenditure and the enlargement of every enterprise and every useful institution work are nevertheless lacking in appreciation of the fact that the burdens of the State are already sufficient to consume even increased revenue, and that those who are in positions of authority and responsibility to look with considerable anxiety to the next year and those that immediately follow. The choice seems to be between a wise economy and a further prosecution of the hopeless search for "new sources" of taxation which, when found, are, after all, the same old source—the earnings of the people.

The committee would not be adverse to, but would rather welcome the direct issue of retrenchment and economy in the campaign for the election of members of the next General Assembly, the economy to apply to every interest not an essential of government, in order that the vital parts may be liberally supported and furnished with every facility and all necessary funds. We cannot see the wisdom of pinching the vital organs of government in order to provide money for items, however meritorious, which, at best, are but the expression of our desire to emulate other States, and who are perhaps justified by their actual ability, financially, but are not proper exponents of the present condition and without immediate outlook.

Those who have had the conduct of affairs for the past few years, being inspired by the prospect for increased revenue, have gladly and perhaps wisely, encouraged the enlargement and the extension of the State's great enterprises; but those who will now very soon come into power and responsibility in the management of the State, will find it necessary to restrict their expenditures everywhere as will keep the State in possession of a cash balance sufficient to meet the possible and always probable emergencies of a great Commonwealth.

Tax Dodging.

It is the opinion of the committee well versed in such matters that the returns of personal property, particularly of the item of income, are not keeping pace with the increase of the property. The committee thinks that the time has come to institute grand jury inquiries into the returns of the personal property and the returns of all of the cities and counties of the Commonwealth; that the judges of the State should be directed to summon their juries for this inquiry.

The committee is convinced that if proper returns are secured the State will be able to meet all of its responsibilities without further increase of taxation in any form. The committee is of opinion that it is good reason to expect some reduction of the tax even to the extent of 10 per cent. The committee takes this occasion to warn the heads of departments that it is probably vain to expect any further increase of the appropriations, and to urge the adoption of stricter economy, and better management of the State's affairs at the same time greater expense.

The committee urges the importance of some effective measure to secure and enforce the payment of the poll taxes, and especially those which are returned delinquent. The committee would suggest to the polls to vote on important issues thousands of men in the Commonwealth, and the committee would suggest to the polls to vote on important issues thousands of men in the Commonwealth, and the committee would suggest to the polls to vote on important issues thousands of men in the Commonwealth.

Poll Tax Collection.
It is a well known fact that hundreds of our young men, especially in the larger cities, who are charged with the poll tax, and who are not approached by any agent of the government soliciting the payment of it, utterly neglect it and are consequently disfranchised. The class most liable to these conditions are the clerks and other employees of the larger corporations and the great commercial institutions.

The actual needs of the government and the needs of the people are such that the suggested and necessitated and justified the taxation of the people, are still, comparatively, small and easily borne, but the demand of the people for new and varied services from the government in the matter of education, in the care and the supervision of health, the inspection of foods and other products, the protection of the interest of the people in insurance and in banking, the protection and advancement of the agricultural interests, and many other activities at first not desired or demanded, has necessitated a great revenue, which means taxes.

So long as these extraordinary demands could be met by the poll tax, it would be a well known fact that hundreds of our young men, especially in the larger cities, who are charged with the poll tax, and who are not approached by any agent of the government soliciting the payment of it, utterly neglect it and are consequently disfranchised.

Erroneous Ideas.

Even now there are those who complain that the people do not receive in return for their taxes as much as they ought to receive, and though the function of government is to return to the people, in addition to good government, some tangible value equal to the amount of the taxes. So long as the present tax rate may be expected to, and indeed must, continue.

The number and variety of the functions of the State constantly increased will surely mean not only the maintenance of the present rate of tax, but in all probability its steady increase. What the people order for their comfort and safety and advancement they will surely be required to pay for also.

The committee desires to mention again some of the items of the report, dated November 10, 1909, which have not as yet been acted upon, and which they deem of sufficient importance to repeat and emphasize.

Recommendation for the amendment and improvement of the report of the Auditor, dated November 10, 1909, which have not as yet been acted upon, and which they deem of sufficient importance to repeat and emphasize.

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TAFT IS INDORSED FOR RE-ELECTION

Action of N. C. Republican Executive Committee—Matters of Patronage.

[Special to The Times-Dispatch.]

Greensboro, N. C., December 28.—The Republican State Executive Committee, in session here to-night, fired the first campaign gun of the presidential year 1912 by indorsing the administration and policies of President William H. Taft as a national and not a sectional President, and the members pledged themselves to labor for his re-nomination and re-election.

State Chairman Morehead, present in person, having expressed approval, presided, coming here direct from Washington. National Committeeman Duncan was not present. The committee was composed largely of the Morehead, as distinguished from the Duncan faction of the organization.

In spite of opposition from Congressman Cowles of the anti-Morehead-Butler faction, the committee indorsed for reappointment District Attorney Holton for a fourth term, Collector Brown for a second term, Postmasters McClaskie, of Fayetteville, and Walser, of Lexington, all strong Morehead-Butler men.

Collector of the Port of Newbern Patrick, also a member of the committee, but a Duncan factionist, failed to get an indorsement for reappointment, the majority simply leaving the matter open. Resolutions reciting that the President, having expressed approval of the abolition of the reform system, the policy of placing patronage in the hands of the State committee and its chairman, and indorsing the action, was reiterated. Cowles offered amendments that this declaration was not intended to be construed as applying to those districts having Republican Congressmen, but the amendment was defeated.

Morehead being chairman as well as Congressman, this means that Congressman Grant, of the Teeth, and Cowles, of the Eight, will have no further influence in Federal appointments, should the Washington powers accept the committee's action here to-night as binding. Cowles also tried to get an amendment providing that in cases of appointment of postmasters, the county committee's indorsement should be a requisite, but this failed. In the case of the postmaster of Lexington, the committee overrode the recommendation of Davidson county committee by indorsing Walser, when the committee had indorsed Conrad.

There were heated arguments in executive session, and several times a motion was made to adjourn, but the committee was narrowly averted. Lexington's friends here to-night declare that the action of the committee will have no weight at Washington; that it is only a desperate effort of the Morehead-Butler following to get recognition there. Morehead's followers declare that the action of the committee furnishes to the President all the evidence he required as to Morehead being the political power in North Carolina, and that the loss of the State by such an overwhelming majority has been shown to-night not to have shaken the confidence of the Republican rank and file in Morehead's ability and devotion to Republican principles.

Schooner a Total Loss.
Norfolk, Va., December 28.—The four-masted schooner Martha E. Wallace, from Fernandina, to New York, which stranded near Lookout Inlet on the North Carolina coast, has proven a total loss, and wreckers were to-day stripping her.

Lohr-Hoffman.
[Special to The Times-Dispatch.] 25—Gordonville, Va., December 28.—The daughter of Mr. and Mrs. O. E. Hoffman were married at the home of the bride's parents, near Gordonsville, Va., to-day at 3 o'clock. Rev. C. O. Smith, pastor of the Gordonsville Methodist Church, performed the ceremony, after which a bountiful repast was served to the guests. Mr. and Mrs. Lohr will make their home in Madison, the groom being a prominent farmer of that place.

Released on \$5,000 Bail.
George Smith, Accused of Killing Berger Smith, Allowed to Leave Jail. [Special to The Times-Dispatch.] 25—Goldboro, N. C., December 28.—In a habeas corpus hearing this afternoon before Judge W. H. Allen, George Smith, the young white man, charged with killing Berger Smith on Christmas Eve night, was allowed to leave jail, after giving bail for \$5,000. Allen stated that he saw no evidence whatever to justify the belief that the killing was in any way premeditated, and therefore he saw no reason why the prisoner should not be allowed to give bail.

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